



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Scott Doniger  
DOCKET NO.: 14-00630.001-R-1  
PARCEL NO.: 16-26-403-015

The parties of record before the Property Tax Appeal Board are Scott Doniger, the appellant, by attorney Margaret E. Graham, of McCracken, Walsh & de LaVan, in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$81,460  
**IMPR.:** \$84,137  
**TOTAL:** \$165,597

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 1.5-story dwelling of stucco exterior construction with 2,414 square feet of living area. The dwelling was constructed in 1925. Features of the home include a partial basement with finished area,<sup>1</sup> a fireplace and a detached 856 square foot garage. The property has a 23,645 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on three equity comparables and three sales comparables that were located within .92 of a mile of the subject.

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<sup>1</sup> The appellant reported the basement was partially finished; the assessing officials reported that the basement was unfinished.

Based on this evidence, the appellant requested an improvement assessment of \$31,817 or \$13.18 per square foot of living area with a total assessment of \$113,277 which would reflect a market value of approximately \$339,831 or \$140.76 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$165,597. The subject property has an improvement assessment of \$84,137 or \$34.85 per square foot of living area. The subject's assessment also reflects a market value of \$496,990 or \$205.88 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Lake County of 33.32% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. As to the appellant's equity comparables, Paulson noted that two homes are larger and older than the subject. Each equity comparable presented by the appellant was a frame dwelling whereas the subject is constructed of stucco exterior finish. These equity comparables also differ in garage feature and/or size when compared to the subject. As to the sales presented by the appellant, Paulson contended one was a multi-family dwelling and each sold with condition/updates issues or in "as-is" condition which has not been an assertion made by the appellant concerning the subject dwelling.

In support of its contention of the correct assessment the board of review submitted information on four comparables with equity data and four comparables with sales data. All eight comparables are located within .54 of a mile of the subject.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer in part contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. These comparables have varying degrees of similarity to the subject property and had improvement assessments that ranged from \$73,069 to \$119,080 or from \$29.40 to \$49.53 per square foot of living area. The subject's improvement assessment of \$84,137 or \$34.85 per square foot of living area falls within the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably

assessed and a reduction in the subject's assessment is not justified on ground of lack of assessment uniformity.

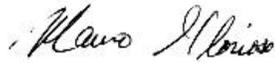
The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparable sale #3 as this dwelling is a one-story as compared to the subject's 1.5-story design which sold in "as-is" condition. The Board has also given no weight to appellant's comparable #1 as the property is a multi-family dwelling and it sold in October 2011, a date more remote in time to the valuation date at issue of January 1, 2014.

The Board finds the best evidence of market value are appellant's comparable sale #2 along with the board of review's sales, where board of review #3 is the same property as appellant's comparable #2. These four comparables have varying degrees of similarity to the subject in design, exterior construction, age, dwelling size and features. The properties sold between January 2013 and December 2014 for prices ranging from \$440,000 to \$730,000 or from \$181.97 to \$300.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$496,990 or \$205.88 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and that the subject's assessment as established by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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Chairman



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Member



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Member



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Member

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Member

DISSENTING: \_\_\_\_\_

**CERTIFICATION**

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 22, 2016



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Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of

the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.